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ANNUAL REPORT

Of the Town Officers
of the town of

PITTSBURG, NEW HAMPSHIRE

For the year ending

December 31, 1993

DEDICATED TO

FRANK D. JOHNSON

ANNUAL REPORT

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of the town of

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PRINTED BY:

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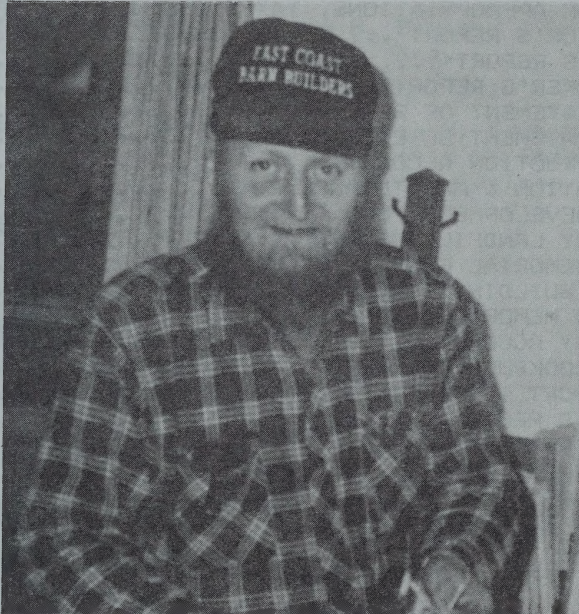
LIEDL PRINTING COMPANY

R.R. #1, BOX 244 * EAST COLEBROOK ROAD
COLEBROOK, NEW HAMPSHIRE 03576
(603) 237-8650

DEDICATED TO

FRANK D. JOHNSON

SELECTMAN 1987 - 1993



On July 4th, 1993, the new baseball field and a memorial flag were dedicated at Murphy Dam in memory of Selectman Frank D. Johnson. The area at Murphy Dam is most appropriate for a memorial to Frank as he truly enjoyed being the leader of our 4th of July fireworks display for many years in the past.

Frank showed endless courage during his illness, never losing his sense of humor, and was an inspiration to us all.

TOWN OFFICERS

MODERATOR - Gordon L. Covill	Term Expires 1994
SELECTMEN - Burnham A. Judd (Appointed)	1994
- Jean M. Burrill	1995
- Roger G. Covill	1996
TOWN CLERK - Joanne I. Carlson	1995
TOWN TREASURER - Catherine E. McComiskey	1994
TAX COLLECTOR - Norma E. Covill (Appointed)	
ROAD AGENT - Paul R. Amey	1994
TRUSTEES OF TRUST FUNDS - Grace H. Barker	1994
- Lucie A. Gray	1995
- Dorothy S. Amey	1996
SUPERVISORS OF THE CHECKLIST - Sylvia M. Lachance	1994
- Marjorie H. Straw	1996
- Carl T. Carlson	1998
LIBRARY TRUSTEES - Eleanor Gay King	1994
- Rita J. Griffin	1995
- Helen L. Lord	1996
PLANNING BOARD - David L. Pariseau	1994
- Vacancy	1994
- Winston Young (Appointed)	1994
- Carl T. Carlson	1995
- Eleanor M. Crockett	1996
- Betty M. Falton	1996
OVERSEER OF WELFARE - Loretta J. Wright	1994
POLICE CHIEF - Richard E. Lapoint (Appointed)	
PART-TIME POLICE OFFICERS - Carl T. Carlson	
- Dwayne O. Covell	
- Brendon K. McKeage	
- N. Robert Ward	
HEALTH OFFICER - Burnham A. Judd (Appointed by State)	
PERSON IN CHARGE OF CEMETERIES - Burnham A. Judd	
TOWN FIRE WARDEN - Floyd Howe (Appointed)	

TOWN WARRANT

THE STATE OF NEW HAMPSHIRE

THE POLLS WILL BE OPEN FROM 10:00 A.M. TO 7:00 P.M.

To the Inhabitants of the Town of Pittsburg, in the County of Coos, in the State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet at the Bremer Pond Auditorium in said Town of Pittsburg on Tuesday, the eighth day of March next, at 10:00 of the clock in the forenoon, to act upon the following subjects:

1. To bring in your ballots for the election of one Selectman for three years; one Road Agent for one year; one Moderator for two years; one Supervisor of the Checklist for six years; one Overseer of Welfare for one year; one Trustee of Trust Funds for three years; one Town Treasurer for three years; one Library Trustee for three years; two Planning Board Members for three years; one Planning Board Member for one year.

Also, to bring in your ballots on the following questions:

Question 1: "Are you in favor of abolishing the Planning Board as proposed by petition of the voters of this town?"

Yes [] No []

Question 2: "Are you in favor of the adoption of the zoning ordinance as proposed by the Planning Board?"

Yes [] No []

To see if the Town will vote to give the Selectmen authority to appoint all necessary Town Officers not listed under Article 1.

"Shall the Town accept the provision of RSA 33:7 providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to issue tax anticipation notes?"

4. To see if the Town will vote to authorize the Town Treasurer to appoint a deputy treasurer with the approval of the Selectmen. Said deputy shall be sworn, shall have the powers of the treasurer, and may be removed at the pleasure of the treasurer per RSA 41:29-a.
5. To see if the Town will vote to raise and appropriate the sum of twelve hundred dollars (\$1,200) to observe Old Home Day and elect a committee to manage the observance of same. (Recommended by the Selectmen)
6. (By Petition) "Shall we adopt the provisions of RSA 72:28, V and VI for an optional veterans' tax credit and an expanded qualifying war service for veterans seeking the tax credit? The optional veterans' tax credit is \$100, rather than \$50."
(Ballot vote required)
7. To see if the Town will vote to have the Road Agent appointed, rather than elected, beginning in the year 1995.
8. To see if the Town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) for the dump closure plan. This appropriation may be encumbered for up to five years. (Recommended by Selectmen)
9. To see if the Town will vote to close out the Sewer Construction Account and to raise and appropriate the sum of twenty-one thousand one hundred seventy-five dollars (\$21,175) from this account (which represents the balance plus estimated accrued interest to date of withdrawal) to be used to reduce the debt service that is included in the operating budget.
(Recommended by the Selectmen)
10. To see if the Town will vote to raise and appropriate the sum of five thousand dollars (\$5,000) to be added to the Police Cruiser Capital Reserve Fund previously established. (Recommended by the Selectmen)
11. To see if the Town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the Highway Department Heavy Equipment Capital Reserve Fund previously established.
(Recommended by the Selectmen)

12. To see if the Town will vote to raise and appropriate the sum of twenty thousand dollars (\$20,000) to be added to the Fire Truck Capital Reserve Fund previously established. (Recommended by the Selectmen)
13. To see if the Town will vote to close out the Veterans' Memorial Fund and raise and appropriate the sum of one hundred twenty-four dollars (\$124) from this account (which represents the balance plus estimated accrued interest to date of withdrawal) to be used at the memorial site. (Recommended by the Selectmen)
14. To see if the Town will vote to rescind the action taken at the 1993 Town Meeting regarding the refurbishing of the Hollow Cemetery tomb and vote to have the tomb removed; and also vote to appropriate the \$2,000 raised and encumbered toward the costs of removal and use the balance for other cemetery work. (Recommended by the Selectmen)
15. To see if the Town will vote to authorize the Selectmen and the Library Trustees to expend the balance of the money raised and encumbered for Town Library shelving, and appropriate the unused balance of \$9,479 for other Library purposes. (Recommended by the Selectmen)
16. To see if the Town will vote to discontinue plowing driveways beginning in the fall of 1994.
17. "Shall the Town accept the provisions of RSA 31:95-b providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to apply for, accept and expend, without further action by the town meeting, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year? This authorization will remain in effect until rescinded by a vote of the municipal meeting."
18. To see if the Town will vote to raise and appropriate the sum of \$622,249 which represents the operating budget. Said sum does not include special articles addressed. (Recommended by the Selectmen)

19. To transact any other business that may legally come before this meeting.

Polls will not close before 7:00 P.M.

Any person with a physical disability who needs assistance to attend the Town Meeting and/or needs assistance while at the Town Meeting is to contact Jean Burrill, Chairman, Board of Selectmen at 538-6697.

Given under our hands and seals, this 14th day of February, in the year of our Lord nineteen hundred and ninety-four.

Jean M. Burrill
Burkham A. Judd
Roger S. Corill

Selectmen, Town of Pittsburg

A true copy of Warrant - Attest:

Jean M. Burrill
Burkham A. Judd
Roger S. Corill

Selectmen, Town of Pittsburg

TOWN BUDGET APPROPRIATIONS

BUDGET RECOMMENDED BY THE SELECTMEN

MS-6

Acct. No.	PURPOSE OF APPROPRIATION (RSA 31:4)	1994 W.A. No.	Appropriations Prior Year 1993 As Approved By DRA	Actual Expenditures Prior Year 1993	APPROPRIATIONS ENSUING FISCAL YEAR 1994 (Recommended)
GENERAL GOVERNMENT					
4130	Executive	18	24,020	23,375	26,000
4140	Election, Registration, & Vital Statistics	18	8,000	11,444	14,000
4150	Financial Administration	18	32,000	33,316	35,000
4152	Revaluation of Property	18	5,000	4,556	5,000
4153	Legal Expense	18	4,000	3,514	3,000
4155	Personnel Administration FICA & Ret.	18	14,000	12,401	16,500
4191	Planning and Zoning	18	1,200	3,319	1,000
4194	General Government Building	18	12,000	11,425	12,000
4195	Cemeteries	18	3,000	3,674	4,000
4196	Insurance	18	32,000	36,886	30,000
4197	Advertising and Regional Associations NCC	18	1,175	1,175	1,200
4195	Cemetery Tomb Repair		2,000		
4199	Other General Government				
PUBLIC SAFETY					
4210	Police	18	45,000	53,870	57,000
4215	Ambulance				
4220	Fire	18	21,500	21,600	20,000
4240	Bldg. Inspection				
4290	Emergency Mgt.	18	500	500	500
4299	Other Public Safety (Including Communications)	18	4,420	4,410	5,500
HIGHWAYS AND STREETS					
4312	Highways and Streets & Bridges	18	164,000	167,843	170,000
4313	Sealing Paved Roads		20,000	20,000	
4316	Street Lighting	18	7,600	7,581	8,500
4312	General Highway Dept. Expense	18	7,000	7,034	7,000
4312	Highway Block Grant	18	37,313	20,849	36,965
SANITATION					
4323	Solid Waste Collection				
4324	Solid Waste Disposal	18	40,000	40,904	44,000
4326	Sewage Collection and Disposal				
4326	Sewer Operation & Maintenance	18	13,000	8,455	13,000
4325	Dump Closure Plan	8	10,000	522	10,000
WATER DISTRIBUTION AND TREATMENT					
4332	Water Services	18	10,000	6,433	12,000
4335	Water Treatment				
HEALTH					
4411	Administration	18	100	100	500
4415	Health Agencies and Hospitals				
4415	UCV Hospital	18	2,400	2,400	2,400
4415	UCV Home Health	18	3,500	3,500	3,500
4415	UCV Mental Health Service	18	1,000	1,000	1,000
4415	Vershire Center	18	500	500	500
WELFARE					
4442	Direct Assistance	18	2,000	923	2,000
4444	Intergovernmental Welfare Payments				
4445	Vendor Payments				
4442	Community Action Outreach Prog.	18	1,600	1,600	1,675
Sub-Totals (carry to top of page 3)			529,808	515,109	543,740

TOWN BUDGET
APPROPRIATIONS

BUDGET RECOMMENDED BY THE SELECTMEN (Cont.)

MS-4

Acct. No.	PURPOSE OF APPROPRIATION (RSA 31:4)	1994 W.A. No.	Appropriations Prior Year As Approved By DRA	1993 Actual Expenditures Prior Year	1993 APPROPRIATIONS ENSUING FISCAL YEAR 1994 (Recommended)
	Sub-Totals (from page 2)		529,808	515,109	543,740
	CULTURE AND RECREATION				
4520	Parks and Recreation	18	4,000	3,894	6,000
4550	Library	18	2,000	2,000	2,000
4583	Old Home Day & Veterans' Mem.	5&13			1,324
4589	Other Culture and RecreationPanthers Den		1,500	1,500	
	CONSERVATION				
4612	Purchase of Natural Resources				
4619	Other Conservation				
	REDEVELOPMENT AND HOUSING				
	ECONOMIC DEVELOPMENT				
	DEBT SERVICE				
4711	Princ -Long Term Bonds & Notes	18	62,605	62,605	62,605
4721	Interest-Long Term Bonds & Notes	18	20,660	20,660	16,904
4723	Interest on TAN	18	1,000		1,000
	CAPITAL OUTLAY				
4901	Land and Improvements				
4902	Mach., Veh., & Equip. Police Cruiser		14,000	14,000	
4903	Buildings Fire Station Roof		3,600	2,699	
4909	Improvements Other Than Buildings				
	OPERATING TRANSFERS OUT				
4912	To Special Revenue Fund				
4913	To Capital Projects Fund				
4914	To Enterprise Fund				
	Sewer —				
	Water —				
	Electric —				
4915	To Capital Reserve Fund	10-11-12	10,000	10,000	35,000
4916	To Trust and Agency Funds				
	TOTAL APPROPRIATIONS		649,173	632,467	668,573
HELP! We ask your assistance in the following: If you have a line item of appropriation which is made up of appropriations from more than one (1) warrant article, please use the space below to identify the make-up of the line total. We hope this will expedite the tax rate process by reducing the number of inquiries from this office.					
Acct.	W.A.	Amt.	Acct.	W.A.	Amt.
4583	5	1,200	4915	10	5,000
4583	13	124	4915	11	10,000
			4915	12	20,000
** Amounts Not Recommended by Selectmen **					
These amounts are not included in the recommended column.					
Warrant Article #	\$ Amount		Warrant Article #	\$ Amount	

TOWN BUDGET REVENUES

MS-6

Acct. No.	SOURCE OF REVENUE	1994 W.A. No.	ESTIMATED REVENUE Prior Year 1993 (omit cents)	ACTUAL REVENUE Prior Year 1993 (omit cents)	ESTIMATED REVENUE Ensuing Fiscal Year 1994 (omit cents)
3120	Land Use Change Taxes		4,200	4,200	
3180	Resident Taxes				
3185	Yield Taxes		175,000	176,454	80,000
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		10,000	25,691	20,000
	Inventory Penalties			1,489	
	LICENSES, PERMITS AND FEES				
3210	Business Licenses and Permits		100	75	100
3220	Motor Vehicle Permit Fees		75,000	97,582	75,000
3230	Building Permits				
3290	Other Licenses, Permits & Fees		1,000	5,828	4,000
	FROM FEDERAL GOVERNMENT				
3319	Other FEMA & Radar Grants			2,726	
	FROM STATE				
3351	Shared Revenue		7,889	7,889	7,000
3353	Highway Block Grant		37,313	37,313	36,965
3354	Water Pollution Grants		45,492	45,492	43,540
3355	Housing and Community Development				
3356	State & Federal Forest Land Reimbursement		1,045	1,045	1,000
3357	Flood Control Reimbursement W.R.C.		38,000	68,373	38,000
3359	Other (Including Railroad Tax)			1,560	
	FROM OTHER GOVERNMENT				
3379	Intergovernmental Revenues				
	CHARGES FOR SERVICES				
3401	Income from Departments			12,132	7,500
3409	Other Charges - Clarksville		7,000	7,318	7,000
	MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property				
3502	Interest on Investments		7,000	9,433	5,000
3509	Other (Refunds & Ins. Dividends)			4,930	1,100
	INTERFUND OPERATING TRANSFERS IN				
3912	Special Revenue Fund Veterans' Mem.	13			124
3913	Capital Projects Fund Sewer Const. Acct.	9	37,773	37,773	21,175
3914	Enterprise Fund				
	Sewer --		13,000	8,455	13,000
	Water --		3,500	3,205	3,500
	Electric --				
3915	Capital Reserve Fund		8,500	8,500	
3916	Trust and Agency Funds			1,107	200
	OTHER FINANCING SOURCES				
3934	Proc. from Long Term Notes & Bonds				
General Fund Balance		For Municipal Use			
Unreserved Fund Balance		< \$ >	xxx	xxx	xxx
Fund Balance Voted From Surplus		< \$ >			
Fund Balance to be Retained		\$	xxx	xxx	xxx
Fund Balance Remaining to Reduce Taxes		\$	46,810	46,810	30,000
TOTAL REVENUES AND CREDITS			518,622	615,380	394,204
*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.					
Total Appropriations				668,573	
Less: Amount of Estimated Revenues, Exclusive of Property Taxes				394,204	
Amount of Taxes to be Raised (Exclusive of School and County Taxes)				274,369	
BUDGET OF THE TOWN OF <u>PITTSBURG</u> , N.H.					

STATEMENT OF LONG-TERM DEBT

AS OF DECEMBER 31, 1993

SEWER CONSTRUCTION
10-Year Note
6% 1988

Original Amount
\$626,050.00

MATURITIES	PRINCIPAL	INTEREST	TOTAL ANNUAL MATURITIES
-----	-----	-----	-----
05/02/94	\$ 62,605.00	\$ 9,390.75	\$
11/02/94		7,512.60	79,508.35
05/02/95	62,605.00	7,512.60	
11/02/95		5,634.45	75,752.05
05/02/96	62,605.00	5,634.45	
11/02/96		3,756.30	71,995.75
05/02/97	62,605.00	3,756.30	
11/02/97		1,878.15	68,239.45
05/02/98	62,605.00	1,878.15	64,483.15
-----	-----	-----	-----
TOTALS	\$313,025.00	\$46,953.75	\$ 359,978.75

SCHEDULE OF TOWN PROPERTY

AS OF DECEMBER 31, 1993

1. Town Hall - Land and Building	\$ 100,000
- Furniture and Equipment	6,000
2. Town Office - Land and Building	80,000
- Furniture and Equipment	20,000
3. Police Department - Equipment	25,000
4. Fire Department - Land and Building	30,000
- Equipment	150,000
5. Ambulance and Equipment	69,000
6. Highway Dept. - Land and Buildings	30,000
- Equipment	110,000
- Materials and Supplies	7,000
7. Parks, Commons, and Playgrounds	100,000
8. Water Supply Facilities	40,000
9. Sewer Department - Land, Buildings & Equip.	1,500,000
10. School - Land, Building, and Equipment	2,000,000
11. Other Property - Town Farm	35,000
- Solid Waste Area & Equip.	100,000
-----	-----
TOTAL	\$4,402,000

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

FISCAL YEAR ENDING DECEMBER 31, 1993

TITLE OF APPROPRIATION	APPROPRIATION	RECEIPTS	TOTAL AMOUNT AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE	OVER- DRAFT
OPERATING BUDGET:						
Executive	\$ 24,000	\$ 100	\$ 24,100	\$ 23,375	\$ 725	\$
Election, Reg., & Vital Stat.	8,000	4,289	12,289	11,444	845	
Financial Administration	32,000	6,512	38,512	33,316	5,196	
Revaluation of Property	5,000		5,000	4,556	444	
Legal Expense	4,000		4,000	3,514	486	
FICA & Retirement	14,000	321	14,321	12,401	1,920	
Planning & Zoning	1,200	888	2,088	3,319		1,231
General Government Buildings	12,000		12,000	11,425	575	
Cemeteries	3,000	207	3,207	3,674		467
Insurance	32,000	3,724	35,724	36,886		1,162
Regional Association (NCC)	1,175		1,175	1,175		
Police Department	45,000	9,340	54,340	53,870	470	
Fire Department	21,500	577	22,077	21,600	477	
Emergency Management	500		500	500		
Communications Dispatching	4,420		4,420	4,410	10	
Highways, Streets & Bridges	164,000	4,089	168,089	167,843	246	
Street Lighting	7,600		7,600	7,581	19	
General Expense Highway Dept.	7,000		7,000	7,034		34
Highway Block Grant	37,313	610 *	37,923	20,849	17,074 **	
Solid Waste Disposal	40,000	1,455	41,455	40,904	551	
Water Services	10,000	64	10,064	6,433	3,631	
Health Administration	100		100	100		
UCV Hospital	2,400		2,400	2,400		
UCV Mental Health Service	1,000		1,000	1,000		
UCV Home Health	3,500		3,500	3,500		
Vershire Center	500		500	500		

Welfare-Direct Assistance	2,000	423	2,423	923	1,500
Community Action Program	1,600		1,600	1,600	
Parks and Recreation	4,000	82	4,082	3,894	188
Library	2,000		2,000	2,000	
Principal-Long Term Notes	62,605		62,605	62,605	
Interest-Long Term Notes	20,660		20,660	20,660	
Interest-Tax Anticipation Notes	1,000		1,000		1,000
<u>SPECIAL APPROPRIATIONS:</u>					
Cemetery Tomb Repair	2,000		2,000		2,000 **
Sealing Paved Roads	20,000		20,000	20,000	
Dump Closure Plan	10,000	11,645 *	21,645	522	21,123 **
Panthers Den	1,500		1,500	1,500	
Police Cruiser	14,000		14,000	14,000	
Fire Station Roof	3,600		3,600	2,699	901
Hwy. Dept. Heavy Equip. C.R.	10,000		10,000	10,000	
Fire Protection Sources		290 *	290		290
Solid Waste Disposal		4,828 *	4,828	4,828	
Town Library Shelves		10,000 *	10,000		10,000 **
TOTALS	\$636,173	\$59,444	\$695,617	\$628,840	\$2,894

NET SURPLUS OF APPROPRIATIONS\$66,777.....

* Includes 1992 Unexpended Balances Encumbered

** Unexpended Balances Encumbered for 1994

** Encumbrances:	Highway Block Grant	\$ 17,074
	Cemetery Tomb Repair	2,000
	Dump Closure Plan	21,123
	Town Library Shelves	10,000
		<hr/>
		\$ 50,197

BALANCE SHEET

ASSETS

GENERAL FUND - CASH ON HAND		\$ 367,663.01
SPECIAL REVENUE FUNDS:		
Cookbook Fund	\$ 3,220.49	
Old Home Day Account	823.64	
Veterans' Memorial Fund	122.16	
Community Development Fund	6,247.92	
Bremer Pond Memorial Library Acct.	412.34	
Mt. Carberry Landfill Escrow Acct.	529.10	
Fire Dept. Building Fund	59,080.07	
	-----	70,435.72
CAPITAL PROJECTS FUND:		
Sewer Construction Acct.		21,013.10
ENTERPRISE FUND:		
Sewer Operation & Maint. Fund		32,736.53
CAPITAL RESERVE FUNDS:		
Ambulance & Equipment	\$125,678.20	
Fire Truck	11,543.05	
Police Cruiser	144.75	
Dump Closure	2,626.64	
Fire Station	16,653.69	
Highway Dept. Heavy Equip.	10,000.00	
	-----	166,646.33
ACCOUNTS DUE TO THE TOWN:		
Due from State of NH:		
1/2 Forest Fire Training Bill \$	181.43	
Witness Fees Due to Police	60.00	
Due from Clarksville: Dump Closure	104.39	
Uncollected Water Rents	1,042.50	
Other Accounts Receivable	2,342.72	
	-----	3,731.04
UNCOLLECTED SEWER RENTS		500.00
UNREDEEMED TAXES:		
Levy of 1991	20,385.29	
Levy of 1992	70,210.17	
	-----	90,595.46
UNCOLLECTED TAXES:		
1993 Property Taxes	180,778.52	
1993 Yield Taxes	758.92	
	-----	181,537.44
TOTAL ASSETS		\$ 934,858.63
		=====

BALANCE SHEET

LIABILITIES AND FUND EQUITY

LIABILITIES:

Due to State of NH:		
Dog License Fees	\$	50.50
Vital Records Fees		18.00
Due to Sewer O & M-Sewer Rents		500.00
Deferred Revenue-Water Rents		75.00
School District Taxes Payable		504,107.00
Other Accounts Payable		6,640.57
		<hr/>
		\$ 511,391.07

FUND EQUITY:

Reserved For Encumbrances:		
Highway Block Grant	\$	17,074.00
Cemetery Tomb Repair		2,000.00
Dump Closure Plan		21,123.00
Town Library Shelving		10,000.00
		<hr/>
		50,197.00

SPECIAL REVENUE FUNDS		70,435.72
CAPITAL PROJECTS FUND		21,013.10
ENTERPRISE FUND		32,736.53
CAPITAL RESERVE FUNDS		166,646.33
		<hr/>
		290,831.68

TOTAL LIABILITIES AND FUND EQUITY	\$	852,419.75
		<hr/>
		=====

UNRESERVED FUND BALANCE - CURRENT SURPLUS	\$	82,438.88
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AUDITOR'S REPORT

FRANCIS J. DINEEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.
KYEONG WHAN KIM, C.P.A.

8 MIDDLE STREET • LANCASTER, N.H. 03884
603 788-4888
603 788-4838
FAX 603 788-3830

June 30, 1993

TRANSMITTAL AND COMMENTARY LETTER

To the Members of
the Board of Selectmen
Town of Pittsburg
Pittsburg, New Hampshire 03592

Members of the Board:

In planning and performing our audit of the financial statements of the Town of Pittsburg, New Hampshire for the year ended December 31, 1992 we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance of the internal control structure.

However, during our audit, we became aware of the following conditions that should be corrected in order to strengthen internal controls and operating efficiency. This letter does not affect our report dated June 30, 1993 on the financial statements of the Town of Pittsburg, New Hampshire.

Our following remarks are being made in the hope that they will improve the existing procedure and are in no way a criticism of Town personnel.

1. Community Development Fund

During our audit of the Community Development Fund we noted that the voucher or manifest system for the Selectmen to authorize payment was not implemented. The Selectmen just verbally approved the payments.

Recommendation

Because this Special Revenue Fund is designated for specific purposes, the Selectmen should implement a voucher or manifest system to authorize payments only after reviewing each invoice or backup document.

2. Preparation of Budget

The Town prepares the budget using the net amount for each department which is total anticipated expenditures minus respective departmental income.

Recommendation

The purpose of budgeting is to establish a comprehensive basis for management's control and planning. It is recommended that the Town separate gross revenue from gross appropriation for each department so that the management can effectively monitor the financial activity.

3. Trust Funds

The ending cash balances of several Trust Accounts on the Trust report were not in agreement with the bank statements.

Recommendation

Although the amounts were not material, the Bookkeeper of the Trust Funds should reconcile the ending cash balances with the bank statements before submitting the Trust report to the State.

4. Fire Department Building Fund

We had a difficult time obtaining the accounting records of the Fire Department Building Fund. It is clear that internal accounting control over the Building Fund's records are weak. No controls are in place that would uncover errors and irregularities within a reasonable time.

Recommendation

The Town Treasurer should have custody of all monies, including building funds, belonging to the Town according to RSA 41:29. In doing this, the Town would be able to ensure that the fund is managed according to the designated purpose. We made this recommendation in the 1991 audit report.

We extend our thanks to the officials and employees of the Town of Pittsburg for their assistance during the course of our audit.

It is our opinion that the Selectmen, other officials and staff are doing an excellent job administering the Town of Pittsburg.

Very truly yours,



Kyeong Whan Kim, C.P.A.

SUMMARY INVENTORY OF VALUATION

	1993 ASSESSED VALUATION	1992 COMPARATIVE VALUATION
<hr/>		
VALUE OF LAND ONLY		
A. Current Use (152,620 Ac.)	\$ 4,520,209	\$ 4,491,803
B. Residential	38,330,100	39,314,600
C. Commercial	3,712,300	4,027,900
	<hr/>	<hr/>
D. Total of Taxable Land	\$ 46,562,609	\$ 47,834,303
<hr/>		
VALUE OF BUILDINGS ONLY		
A. Residential	\$ 44,164,700	\$ 43,607,300
B. Manufactured Housing	2,130,900	2,011,600
C. Commercial	1,334,900	1,348,000
	<hr/>	<hr/>
D. Total of Taxable Bldgs.	\$ 47,630,500	\$ 46,966,900
<hr/>		
PUBLIC UTILITIES - Electric	\$ 20,929,600	\$ 20,929,600
<hr/>		
VALUATION BEFORE EXEMPTIONS	\$115,122,709	\$115,730,803
ELDERLY EXEMPTIONS (12)	\$ - 294,700	\$ - 250,800
	<hr/>	<hr/>
NET VALUATION ON WHICH THE TAX RATE IS COMPUTED	\$114,828,009 =====	\$115,480,003 =====

CURRENT USE SUMMARY

140 Parcels in Current Use (54 Property Owners)
 No. of Acres in Current Use = 152,619.83 (85% of Total)
 Market Value = \$37,077,400 (X Tax Rate = \$504,253)
 Current Use Value = \$4,520,209 (X Tax Rate = \$ 61,475)
 Current Use Credits = \$32,557,191 (X Tax Rate = \$442,778)

LAND TOTALS

Current Use	152,619.83 Acres
Residential	18,611.39 Acres
Commercial	718.12 Acres
Utilities	3,331.73 Acres
Exempt/Non-Taxable	4,187.84 Acres
	<hr/>
Total Acres	179,468.91 Acres

TAX YEAR 1993

STATEMENT OF APPROPRIATIONS

TAXES ASSESSED AND TAX RATE

TAX RATE COMPUTATION

APPROPRIATIONS:	<u>1992</u>	<u>1993</u>
Total Town Appropriations	\$ 818,787	\$ 649,173
Total Revenues and Credits	- 634,084	- 518,622
Net Town Appropriations	= 184,703	= 130,551
Net School Tax Assessment	+ 1,077,069	+ 1,104,107
County Tax Assessment	+ 280,470	+ 316,993
Total of Town, School and County	= 1,542,242	= 1,551,651
DEDUCT Total BPT Reimbursement	- 14,313	- 14,830
ADD War Service Credits	+ 8,450	+ 8,050
ADD Overlay	+ 11,054	+ 16,790
	-----	-----
PROPERTY TAXES TO BE RAISED	=\$1,547,433	=\$1,561,661

PROOF OF TAX RATE COMPUTATION

NET VALUATION		TAX RATE	PROPERTY TAXES TO BE RAISED
\$114,828,009	X	\$13.60	\$1,561,661

TAX RATE BREAKDOWN

	NET APPROP.	LESS BPT	APPROVED TAXES TO BE RAISED	APPROVED TAX RATE 1993	PRIOR YEAR TAX RATE 1992
Town	155,391	(1,097)	154,294	1.34	1.76
County	316,993	(1,186)	315,807	2.75	2.42
School	1,104,107	(12,547)	1,091,560	9.51	9.22
TOTALS	1,576,491	(14,830)	1,561,661	13.60	13.40

TAX COLLECTOR'S REPORT

YEAR ENDING DECEMBER 31, 1993

-----LEVIES OF-----

1993

1992

DEBITS

UNCOLLECTED TAXES

-BEG. OF YEAR:

Property Taxes	\$ 172,315.64
Yield Taxes	2,817.57
Sewer Rents	562.50

TAXES COMMITTED

-THIS YEAR:

Property Taxes	\$ 1,555,780.00	
Land Use Change Taxes	4,200.00	
Yield Taxes	175,002.08	
Sewer Rents	13,218.75	
Interest Collected on Delinquent Taxes:	2,636.88	9,146.18
Costs Collected on Delinquent Taxes:		4,509.00
	-----	-----
TOTAL DEBITS	\$ 1,750,837.71	\$ 189,350.89
	=====	=====

Norma E. Covill

Norma E. Covill, TAX COLLECTOR

TAX COLLECTOR'S REPORT

YEAR ENDING DECEMBER 31, 1993

-----LEVIES OF-----

1993

1992

CREDITS

REMITTED TO TREAS. DURING YEAR:

Property Taxes	\$ 1,369,970.48	\$ 170,959.27
Land Use Change Taxes	4,200.00	
Yield Taxes	173,636.39	2,817.57
Sewer Rents	12,687.50	468.75
Interest	2,636.88	9,146.18
Costs		4,509.00
Inventory Penalties	663.00	826.00

ABATEMENTS MADE:

Property Taxes	4,368.00	530.37
Yield Taxes	606.77	
Sewer Rents	31.25	93.75

UNCOLLECTED TAXES -END OF YEAR:

Property Taxes	180,778.52	
Yield Taxes	758.92	
Sewer Rents	500.00	

TOTAL CREDITS	\$ 1,750,837.71	\$ 189,350.89
	=====	=====

Norma E. Covill

Norma E. Covill, TAX COLLECTOR

TAX COLLECTOR'S REPORT

SUMMARY OF TAX LIEN ACCOUNTS

-----LEVIES OF-----

1992

1991

1990

DEBITS

Unredeemed Liens Balance at Beg. of Fiscal Year		\$31,074.61	\$12,710.72
Liens Executed During Year	\$ 99,229.30		
Interest Collected After Lien Execution	1,650.79	2,937.20	4,259.32
Redemption Costs	184.81	148.00	329.50
	-----	-----	-----
TOTAL DEBITS	\$101,064.90 =====	\$34,159.81 =====	\$17,299.54 =====

CREDITS

REMITTANCE TO TREASURER:

Redemptions	\$ 26,625.75	\$10,431.06	\$12,710.72
Interest	1,650.79	2,937.20	4,259.32
Costs	184.81	148.00	329.50
Abatements of Unredeemed Taxes	2,393.38	258.26	
Unredeemed Liens Bal. End of Year	70,210.17	20,385.29	-----
	-----	-----	-----
TOTAL CREDITS	\$101,064.90 =====	\$34,159.81 =====	\$17,299.54 =====

Norma E. Covill

Norma E. Covill, TAX COLLECTOR

TOWN CLERK'S REPORT

Collected for Auto Permits	\$ 97,582.00
Collected for Water Utilities	3,204.75
Collected for Filing Fees	2.00
Collected for the State: Marriage Licenses	383.00
Vital Records Fees	234.00
Collected for Dog Licenses (173) and Penalties	902.00
Collected a/c Town Clerk Fees	4,245.38

TOTAL COLLECTED AND REMITTED TO TREASURER	\$106,553.13
	=====

During the year 1993, eight births, eleven marriages, and fifteen deaths were recorded in the Town of Pittsburg.

Joanne Carlson, TOWN CLERK

TOWN TREASURER'S REPORT

SUMMARY OF RECEIPTS AND PAYMENTS

RECEIPTS

Balance on Hand, January 1, 1993:

General Fund	\$	322,021.34	
Sewer Construction Account		57,715.33	
Sewer Operation & Maint. Fund		25,104.90	
Community Development Fund		4,735.33	
Mt. Carberry Landfill Escrow		258.92	
Veterans' Memorial Fund		118.38	
Total Funds on Hand 1/1/93	\$		409,954.20

General Fund:

Remitted by Tax Collector	\$1,798,531.82	
Remitted by Town Clerk	106,553.13	
Remitted by Deputy Boat Clerks	470.56	
Remitted by State of NH	179,229.17	
Remitted by Town of Clarksville	7,317.58	
Income from Departments	12,415.45	
Interest on Gen. Fund Deposits	9,432.96	
Refunds	4,930.48	
Interfund Operating Transfers In	55,834.06	
Total General Fund Receipts		\$2,174,715.21

Special Accounts:

Income to Sewer Construction Acct	\$	1,070.77
Income to Sewer O & M Fund		16,086.19
Income to Community Dev. Fund		1,512.59
Income to Mt. Carberry Landfil Escrow		270.18
Income to Veterans' Memorial Fund		3.78
Received Fire Dept. Bldg. Acct. 12/93		59,080.07

TOTAL RECEIPTS, ALL FUNDS	\$2,662,692.99
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PAYMENTS

GENERAL FUND:

Executive	\$	23,375.07
Election, Reg., & Vit. Stat.		11,443.97
Financial Administration		33,316.46
Revaluation of Property		4,556.00
Legal Expense		3,514.38
FICA & Retirement		12,400.77
Planning Board		3,318.80

General Government Buildings	11,424.73	
Cemeteries	3,673.64	
Insurance	36,886.48	
Regional Association (NCC)	1,175.00	
Police Department	53,870.16	
Fire Department	21,600.28	
Emergency Management	500.00	
Communications Dispatching	4,410.00	
Town Highway Maintenance	167,843.23	
General Highway Dept. Expense	7,034.19	
Highway Block Grant	20,849.38	
Street Lighting	7,580.59	
Solid Waste Disposal	40,903.62	
Sewer Operation & Maintenance	8,454.56	
Water Department	6,432.91	
Health	7,500.00	
Welfare	2,522.63	
Parks and Recreation	3,893.86	
Library	2,000.00	
Debt Service	83,264.65	
Payment to Capital Reserve Fund	10,000.00	
Abateements & Refunds	8,965.90	
Taxes Bought by Town	99,229.30	
Payments to State	690.00	
Payments to School District	1,065,901.00	
County Tax	316,993.00	
Special Appropriations	43,548.98	
Total General Fund Payments		\$2,129,073.54

SPECIAL ACCOUNTS:

Payments from Sewer Constr. Acct	\$	37,773.00
Payments from Sewer O & M Fund		8,454.56

TOTAL PAYMENTS, ALL FUNDS	\$2,175,301.10
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Balance on Hand, December 31, 1993:

General Fund	\$	367,663.01
Sewer Construction Account		21,013.10
Sewer Operation & Maint. Fund		32,736.53
Community Development Fund		6,247.92
Mt. Carberry Landfill Escrow		529.10
Veterans' Memorial Fund		122.16
Fire Department Building Fund		59,080.07

TOTAL FUNDS ON HAND, 12/31/93	\$	487,391.89
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Catherine E. McComiskey
 Catherine E. McComiskey, TOWN TREASURER

DETAILED STATEMENT OF RECEIPTS

GENERAL FUND

Remitted by Tax Collector:

1993 Property Taxes	\$1,369,970.48
" Land Use Tax	4,200.00
" Yield Taxes	173,636.39
" Inventory Penalties	663.00
" Interest	2,568.31
1992 Property Tax	170,959.27
" Yield Taxes	2,817.57
" Inventory Penalties	826.00
" Interest	9,104.65
Tax Sales Redeemed	49,767.53
Redeemed Interest	8,847.31
Redeemed Costs	5,171.31

\$1,798,531.82

Remitted by Town Clerk:

Motor Vehicle Permits	97,582.00
Water Rents	3,204.75
Dog Licenses	902.00
Filing Fees	2.00
State Share-Marriage Lic. Fees	383.00
State Share-Vital Records Fees	234.00
Town Clerk Fees	4,245.38

106,553.13

Remitted by Deputy Boat Clerks:

Mary Young	264.80
Joan Angwin	205.76

470.56

Remitted by State of NH:

Shared Revenue-Block Grant	22,719.65
Highway Block Grant	37,313.42
State & Fed. Forest Land Reimb.	1,044.53
In Lieu of Taxes-Murphy Dam	9,000.00
In Lieu of Taxes-WRC Land (1992)	29,466.60
" " " " " (1993)	29,906.40
State Share-Sewer Constr. Note	45,492.00
1/2 Forest Fire Training Bills	246.07
Witness Fees a/c Police Dept.	690.00
DRED Grant-Firemen's Shirts	331.00
State Grant-Emergency Snow Removal	293.00
Fed. Grant-Emergency Snow Removal	1,824.00
Fed. Grant-Share of Police Radar	902.50

179,229.17

Remitted by Town of Clarksville:

Use of Transfer Station	7,000.00
Share of Dump Closure Costs	317.58

7,317.58

Income from Departments:

Executive:

Fourth of July Committee	\$	100.00
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Financial Administration:

Sale of Photocopies	299.90
Sale of Computer Reports	40.00
Use of Fax Machine	193.50
Charge for Returned Check	10.00
Current Use Filing Fees	150.00

Police Department:

Police Reports	210.00
Court Fines	4,070.00
Special Police Coverage	2,532.50
Sale of Police Patches	10.00
Sale of Abandoned Property	400.00
Clarksville Mileage Reimb.	202.72
Licenses to Sell Firearms	75.00
Pistol Permits	208.00

Highway Department:

Sale of Chloride	200.00
Sale of Culverts	219.25
Reimb. on Bridge Damage	538.52

Planning Board:

Filing Fees	312.50
Sale of Subdiv. Regulations	10.98
Sale of Master Plan	555.00
Donation	10.00

Water Department:

Repair Reimbursement	61.00
Sale of Test Bottles	3.00

Elections:

Reimb. for Ballot Clerk Wages	44.00
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Solid Waste:

Transfer Station Decals	191.00
Sale of Metal & Junk	603.23
Tire Dumping Fees	451.00
Refrigerator Dumping Fees	210.00

Parks:

Conn. Lakes Tourist Assoc.(Tel.)	81.72
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Welfare: Reimbursements

422.63

12,415.45

Interest on General Fund Deposits:		
First NH Bank	\$	109.78
First Colebrook Bank		9,323.18
	\$	9,432.96
Insurance Refunds:		
NHMA Insurance Trust-Dividend:		
a/c Highway Dept.		114.31
a/c Police Dept.		114.31
a/c Financial Admin.		42.33
a/c M. McComiskey-Cobra Ins.		42.34
NHMA-Property Liability Ins.		1,651.97
M. McComiskey-Cobra Ins.		2,029.73
FICA Refunds:		
Withheld from Librarians		77.49
Special Police Coverage		244.00
Property Tax Refunds:		
Overpayment		480.00
Stale Checks		134.00
		4,930.48
Interfund Operating Transfers In:		
Sewer Construction Acct.	37,773.00	
Sewer O & M Acct.	8,454.56	
Police Cruiser Cap. Res. Fund	8,500.00	
Tom Judd Trust Fund a/c Hwys.	900.00	
Cemetery Trust Funds	206.50	
		55,834.06
TOTAL RECEIPTS TO GENERAL FUND		\$2,174,715.21
		=====

DETAILED STATEMENT OF PAYMENTS

GENERAL FUND

EXECUTIVE

Wages:	
Burrill, Jean M.-Selectman	\$ 2,494.00
Covill, Roger G.-Selectman	1,582.00
Johnson, Frank D.- Selectman	339.50
McComiskey, Cathy-Selectmen's Sec.	10,957.33
Travel & Other Expenses:	
Burrill, Jean M.	378.69
Center of NH	136.08
Covill, Roger G.	207.33
Judd, Burnham A.	2,060.70
Supplies:	
Butterworth Legal Publishers	150.00
Colebrook Office Supply	17.16
Stamped Envelope Agency	320.00
Equipment:	
Reliable	39.88
Viking Office Products	59.45
Xerox Corporation	1,578.50
Dues & Fees:	
NH Association of Assessing Officials	20.00
NH Municipal Association	560.00
BC/BS Insurance: NHMA Insurance Trust	1,130.22
Telephone: New England Telephone	301.24
Advertising: The News and Sentinel	73.75
Miscellaneous:	
The Blossom Shop	47.20
Johnson, Beverly	200.00
NH Correctional Industries	284.80
Pittsburg Fourth of July Committee	200.00
Pittsburg School, Class of 1994	85.00
PO Box Rent	21.50
Prescott Farms, Inc.	130.74
	<hr/>
	\$23,375.07

ELECTIONS, REGISTRATIONS, & VITAL STATISTICS

Wages:	
Brown, Virginia-Ballot Clerk	\$ 68.75
Carlson, Carl-Supervisor of Checklist	27.50
Carlson, Joanne-Town Clerk	8,615.00
Covill, Gordon-Moderator	73.50

Grant, Ruth-Ballot Clerk	68.75
Lachance, Sylvia-Supervisor of Checklist	24.75
Parker, Geraldine-Ballot Clerk	68.75
Straw, Marjorie-Supervisor of Checklist	79.75
Sweeney, Dorothy-Ballot Clerk	68.75
Young, Tami-Deputy Town Clerk	247.50
Travel Expense: Joanne Carlson	159.65
Dues & Fees: NH Town & City Clerks Assoc.	40.00
Postage:	
Carlson, Joanne	35.30
US Postal Service	87.00
Telephone: New England Telephone	262.17
Supplies:	
Carlson, Joanne	6.89
Colebrook Office Supply	66.43
Maclean Hunter Market Reports	96.00
Stark and Son Machining	44.22
Viking Office Products	22.99
Xerox Corporation	89.00
Maint. Contract: Xerox Corporation	214.50
Printing & Advertising:	
Liebl Printing Co.	714.00
The News and Sentinel	204.32
Town Meeting Dinners: Helen Lord	58.50
	<hr/>
	\$11,443.97

FINANCIAL ADMINISTRATION

Wages:	
Covill, Gordon-Deputy Tax Collector	\$ 750.00
Covill, Norma-Tax Collector	9,112.00
French, Lovell	204.00
McComiskey, Cathy-Secretary/Treas.	11,761.74
Travel Expense:	
Barker, Grace	4.67
Covill, Norma	47.60
Gray, Lucie	27.07
McComiskey, Cathy	590.80
BC/BS Insurance: NHMA Insurance Trust	1,130.22
Postage:	
Barker, Grace	2.00
Covill, Norma	414.98
US Postal Service	120.35
Telephone:	
AT&T	11.83
New England Telephone	267.63
Printing: Liebl Printing Co.	808.00
Equipment: Viking Office Products	721.70

Supplies:

Colebrook Office Supply	100.18
Covill, Norma	20.00
Federal Surplus Property	12.00
Reliable	103.15
Stamped Envelope Agency	2,564.00
Trading Post	29.18
Viking Office Products	513.91
Xerox Corporation	92.00

Recording Fees:

Coos County Registry of Deeds	441.45
Covill, Norma-Tax Collector	188.00
Hillsborough County Probate Court	.50
Dues & Fees: NH Tax Collectors' Assoc.	35.00
Tax Map Updates: John Bradley	492.50
Audit: Francis J. Dineen & Co., CPA's	2,750.00

\$33,316.46

REVALUATION OF PROPERTY

Apple Appraisal, Inc.	\$ 4,556.00
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LEGAL EXPENSE

Vickie Bunnell, Attorney-At-Law	\$ 3,514.38
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FICA & RETIREMENT**S.S. & Medicare Tax:**

First Colebrook Bank	\$ 5,718.25
First NH Bank	5,726.16
Retirement: NH Retirement System	956.36

\$12,400.77

PLANNING BOARD

Wages: Joanne Carlson, Secretary	\$ 270.00
Postage: Joanne Carlson	97.15
Printing & Advertising:	
Liebl Printing Co.	2,700.40
The News and Sentinel	128.75
Regulation Books: North Country Council	80.00
Other Expense:	
PO Box Rent	21.50
The Flower Basket	21.00

\$ 3,318.80

GENERAL GOVERNMENT BUILDINGS

Wages:

Covill, Gordon	\$ 200.00
Covill, Norma	122.50
Johnson, Frank D.	28.00
Equipment Rental: Norma Covill	42.50
Electricity: Public Service of NH	2,110.29
Sewer Rent: Town of Pittsburg	62.50
Fuel: Colebrook Oil, Inc.	3,000.00
Repair & Maintenance:	
Dickson's Pharmacy	5.97
Ducret's Sporting Goods	111.44
Edwards' Electric	1,695.25
Magalloway Electric Co.	1,209.15
Mohawk Plbg. & Htg.	55.00
Phillips Plbg. & Htg.	128.48
Pittsburg Home Center	17.28
Prescott Farms	208.92
Reliable	40.44
R.D. Hill Plbg. & Htg.	586.26
Ted vanKleef, Sr.	60.00
Trading Post	15.75
Wilderness Floors	1,725.00
	<hr/> \$11,424.73

CEMETERIES

Wages:

Amey, Paul R.	179.20
Lyons, Alex D.	1,365.00
Lyons, Matthew	175.00
Owen, Scottie	196.00
Smith, Gregory	108.00
Wheeler, Kendall	181.66
Equipment Rental:	
Amey, Roy	105.00
Chappell, David	25.00
Lyons, Alex	776.00
Owen, Scottie	68.00
Materials:	
Amey, Roy	170.50
Brooks Agway Service	46.60
Colebrook Feeds	31.30
P.A. Hicks & Sons, Inc.	130.20
Pittsburg Home Center	24.20
Other Expense:	
Judd, Burnham A.	91.98
	<hr/> \$3,673.64

INSURANCE

BC/BS Cobra Ins.: NHMA Insurance Trust	\$ 2,072.07
Property Liability: NHMA-P.L.I.T.	18,679.00
Public Officials Liability: NHMA-P.L.I.T.	663.00
Town Officials Bonds: Marshall & Kent, Inc.	1,341.00
Workers' Comp.: Compensation Funds of NH	12,068.90
Unemployment Comp.: Compensation Funds of NH	2,062.51
	<hr/>
	\$36,886.48

REGIONAL ASSOCIATION

Dues: North Country Council, Inc.	\$1,175.00
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POLICE DEPARTMENT

Wages:

Carlson, Carl T.	\$ 1,465.50
Lapoint, Richard E.	27,604.75
McKeage, Brendon K.	4,346.50
Ward, N. Robert	3,191.00

Witness Fees Paid by State:

Lapoint, Richard E.	480.00
McKeage, Brendon K.	210.00

BC/BS Insurance: NHMA Insurance Trust	6,103.08
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Dues: NH Assoc. of Chiefs of Police	50.00
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Uniforms & Equipment:

Adamson Industries of N.E.	104.00
Federal Surplus Property	25.00
McComiskey, Melanie	50.00
Neptune, Inc.	44.00
Shooting Sports Supply	1,061.25
Sully Tool Company	155.45
Wise Uniforms & Equipment	542.91

Cruiser Expense:

A.D. Sanel, Inc.	30.33
Brooks Chevrolet, Inc.	315.25
Colebrook Oil, Inc.	2,699.46
Kustom Signals, Inc.	1,835.00
Larry's Garage	24.00
Ossipee Mtn. Electronics	1,332.00
State of NH	175.00
University Wholesalers	309.40
Young's Snowmobile	98.95

Telephone:

AT&T	8.98
New England Telephone	555.40

Supplies:

Butterworth Legal Publishers	248.10
Central Equipment Co., Inc.	144.61
Colebrook Office Supply	38.72
Ducret's Sporting Goods	143.33
Lapoint, Richard	20.99
Reliable	23.94
Trading Post	69.35
US Postal Service	29.00
Viking Office Products	45.17

Other Expense:

Collins Video, Inc.	76.35
Demers, William	100.00
Granite State Power Equip.	5.98
McKeage, Brendon K.	11.31
NH Correctional Industries	4.26
Powder Horn Lodge	51.84
UCV Hospital	40.00

\$53,870.16

FIRE DEPARTMENT

Wages:

Amey, Paul	\$ 72.20
Anderson, Mallet	3.50
Boisvert, Leon	125.00
Carlson, Carl	189.20
Chase, Troy	60.00
Covell, Dwayne	40.00
Covill, Forrest II	100.00
Covill, Gordon	10.00
Day, Gerald	100.00
Desrochers, Michael	90.00
Gray, Arnold	100.00
Gray, Lindsey	122.20
Grover, William	40.00
Howe, Floyd	87.86
Jolicoeur, Richard	264.50
Lapoint, Richard	122.20
Lord, Leslie	94.70
Lyons, Alex	50.00
McKeage, Brendon	32.20
Merrill, Glen	10.00
Merrill, Scott	10.00
Owen, Jimmy	100.00
Owen, Johnny	30.00
Owen, Scottie	60.00
Owen, Timmy	60.00
Parker, David	20.00

Parker, Rueben	10.00
Prehemo, Henry	32.20
Prehemo, Jeffrey	20.00
Raymond, Glenn	10.00
Wheeler, Kendall	20.00
Wright, Paul	10.00
Wright, Steven	100.00
Young, Duane	40.00
Young, Sanford	20.00
Young, Sidney	50.00
Truck Expense:	
Coos Auto Parts, Inc.	363.74
JR's Mini Mart	218.70
Larry's Garage	75.82
R. Brooks Auto Parts	180.16
Roy Amey Repair Service	1,123.13
Young's Snowmobile	160.78
Communications:	
AT&T	1.19
Brooks Chevrolet, Inc.	3.95
New England Telephone	929.83
Ossipee Mtn. Electronics	1,106.81
PSNH	277.12
Dues: NH State Firemen's Assoc.	168.00
Insurance: NH Retirement System	180.00
Supplies:	
A.D. Sanel, Inc.	129.80
Colebrook Office Supply	9.78
Daniel Hebert, Inc.	265.00
G.V.C. Chemical	627.00
I.S.F.S.I.	77.90
Indian Stream Sawmill	83.04
JR's Mini Mart	56.59
Merriam-Graves of Vt Corp.	21.80
Pufco	374.98
Trading Post	52.95
Young's Snowmobile	123.01
Gear & Equipment:	
B&S Industries, Inc.	1,430.96
Coos Auto Parts, Inc.	792.07
Currier Chrysler Plymouth, Corp.	1,986.03
Federal Surplus Property	330.00
Northeast Food Service Equip.	141.00
Phillip W. Noyes Co.	6,620.25
State of NH-D.R.E.D.	756.14
Other Expense:	
Carlson, Carl	100.99
The News and Sentinel	30.00
Northland Restaurant	496.00
	<hr/>
	\$21,600.28

EMERGENCY MANAGEMENT

State of NH-Federal Surplus Property \$ 500.00

COMMUNICATIONS-DISPATCHING

Town of Colebrook \$ 4,410.00

TOWN HIGHWAY MAINTENANCE

Wages:

Amey, Paul R.	\$ 21,792.11
Anderson, Ryan	107.50
Angwin, Forrest	52.00
Bolton, Daniel	110.00
Clogston, Edmund	245.00
Covill, Roger	52.50
Day, Michael	25.00
French, Lovell	24.00
Johnson, Frank C.	112.50
Lapoint, Richard	135.00
Lord, Corey	72.50
Mendum, Jarrod	92.50
Mousseau, Keane	320.10
Parker, Bridgette	55.00
Pickering, George	1,054.00
Riley, Brian	25.00
Smith, Deborah	57.63
Smith, Gregory	17,354.00
Stover, Ernest	22.00
Thetonia, Alfred	328.00
Wheeler, Kendall	21,036.42

BC/BS Insurance: NHMA Insurance Trust	9,154.62
Less: Employee Contributions	-762.70

Truck Payments: GMAC	8,158.80
Grader Payments: KDC Financial	13,800.08

Tires, Tools, Parts, Repairs & Supplies:

A.D. Sanel, Inc.	399.65
Agricultural Service, Inc.	84.25
Amey, Arcia	30.00
Amey, Paul	40.00
Atlantic Broom Service, Inc.	846.34
Belliveau, Donald	146.00
Berlin Spring, Inc.	1,349.02
B&R Auto Parts, Inc.	965.78
Brooks Chevrolet, Inc.	610.22
Colebrook Feeds	30.00
Colebrook Oil, Inc.	10,233.01
Consolidated Truck Equip. Sales, Inc.	199.66
Conway Tractor & Equip. Corp.	8.08
Coos Auto Parts, Inc.	4,409.94

Currier Sales & Service Corp.	2,086.91
Day, Gerald	150.00
Granite State Power Equip.	17.03
Howard P. Fairfield, Inc.	499.14
Indian Stream Sawmill	80.71
Isaacson Steel, Inc.	598.37
Larry's Garage	48.00
Merriam-Graves of Vt. Corp.	395.70
Mousseau, -Keane	25.00
N.G.T. Sales & Service	43.81
Northern Petroleum Co.	286.33
Northern States Tire, Lancaster, Inc.	219.58
Ossipee Mtn. Electronics	22.50
P.A. Hicks & Sons, Inc.	56.53
PAR Printers	5.00
Pieces de Camion R. Nadeau, Inc.	1,430.76
Pittsburg Home Center	297.79
R. Brooks Auto Parts	64.89
R.C. Hazelton Co, Inc.	115.35
Reynolds & Son, Inc.	39.23
Roy Amey Repair Service	578.98
Share Corporation	241.45
Smith, Gregory	100.00
Southworth Milton, Inc.	1,884.74
Steve's Electronic Shop	40.00
Trading Post	344.94
Wright Communications, Inc.	88.45
Young's Snowmobile	539.26
Gravel & Stone:	
Amey, Roy	637.00
Choquette, Raymond	400.00
Cloutier, Albert, Inc.	5,428.50
Wheeler, Tina	900.00
Equipment Rental:	
Angwin, Forrest	3,798.00
Amey, Roy	2,526.00
Blais, Dennis	4,486.00
Buteau, Andy	513.00
Choquette, Raymond	295.00
Clogston, Clifton	1,854.00
Cloutier, Albert	542.50
Covill, Roger	163.50
Dalton, Merrill	306.00
Dorman, Walter D.	1,270.00
Gray, Sheldon	625.00
Hamel, Fernand	3,573.00
Indian Stream Sawmill	3,283.00
Johnson, Rodney	3,159.00
Judd, Kevin	144.00
Judd, Richard	378.00
March, Richard	216.00

Mousseau, Keane	295.40
Reid, Howard	135.00
Robie, Edwin	2,160.00
Rupp, Edward	1,170.00
Thetonia, Alfred	3,816.00
Timberland Lodge	585.00
Wander Inn	252.00
Young, Arnold	468.00
Young, Phillip	765.00
Other Expense:	
Gibson, George	371.95
John V. Carr & Son, Inc.	89.17
Lachance, Paul	125.00
Smith, Deborah	22.25
State of NH	15.00
	<hr/>
	\$167,843.23

GENERAL HIGHWAY DEPARTMENT EXPENSE

Fuel: Colebrook Oil, Inc.	\$2,000.00
Maintenance:	
Commercial Tire	672.88
Dan's Glass & Mirror	1,240.00
Day, Gerald	130.00
Marquis True Value Hardware	15.48
Merriam-Graves of Vt Corp.	37.50
State of NH	25.00
Signs & Equipment:	
NH Correctional Industries	99.30
Perma-Line Corp. of New England	282.04
State of NH-Federal Surplus	295.00
Wheeler, Kendall	55.00
Utilities:	
AT&T	6.66
New England Telephone	519.38
Public Service of NH	1,655.95
	<hr/>
	\$7,034.19

HIGHWAY BLOCK GRANT

Grader Tires: Commercial Tire	\$ 1,287.16
Road Materials:	
Calsoda Corporation	8,505.00
Cargill Salt	3,268.78
Dorman, Walter D.	6,135.00
Pike Industries, Inc.	1,653.44
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	\$20,849.38

STREET LIGHTING

Public Service of NH	\$7,580.59
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SOLID WASTE DISPOSAL - TRANSFER STATION

Wages:

French, Lovell	\$ 6,252.00
Keyser, Arthur	600.00
Pickering, George	187.00
Robbins, Charles	6,192.00
Smith, Gregory	272.00
Wheeler, Kendall	86.50

Equipment Rental:

Blais, Dennis	980.00
Howland Paving & Construction	2,205.98
Indian Stream Sawmill	35.00

Fees: State of NH

100.00

Advertising: The News & Sentinel

75.00

Maintenance & Equipment:

French, Lovell	361.99
JR's Mini Mart	5.00
Lemire, Larry	345.00
Pike Industries, Inc.	2,647.18
Pittsburg Home Center	39.00
State of NH-Federal Surplus	30.00
Trading Post	48.18

Tipping Fees:

James River Corporation	3,308.82
Mt. Carberry Escrow Acct.	260.27

Removal Expense:

Coos County Recycling Center	8,466.00
Gordon's Tire	382.00
Normandeau Trucking	3,705.00
Patterson, Charles	115.00

Utilities:

New England Telephone	445.00
Public Service of NH	3,759.70

\$40,903.62

SEWER OPERATION & MAINTENANCE

(Reimbursed from Account)

Wages:

Amey, Paul	\$1,008.00
Lapoint, Richard	90.00
Smith, Gregory	396.00
Wheeler, Kendall	190.30
Young, Arnold	72.00

Equipment Rental:	
Amey, Paul	210.00
Blais, Dennis	300.00
Fees: State of NH	50.00
Maintenance & Supplies:	
Arnold Gray Construction	392.48
Calco, Inc.	19.65
Colebrook Office Supply	21.04
Dan's Glass and Mirror	200.00
M & F Supply	9.50
The News and Sentinel	9.79
Northern Petroleum Co.	34.20
R.D. Hill Plbg. & Htg.	231.00
Share Corporation	265.00
Superior Concrete Co., Inc.	141.53
Trading Post	58.75
US Postal Service	23.56
Young's Snowmobile	31.52
Sample Tests:	
Judd, Burnham	44.80
Water Chemistry, Inc.	944.00
Utilities:	
AT&T	4.32
New England Telephone	1,202.04
Public Service of NH	2,505.08
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	\$8,454.56

WATER DEPARTMENT

Wages:	
Lapoint, Richard	\$1,364.00
Smith, Gregory	16.00
Electricity: Public Service of NH	1,396.46
Equipment Rental:	
Amey, Roy	35.00
Indian Stream Sawmill	90.00
Walter Dorman Trkg. & Excavating	195.00
Fees: State of NH	80.00
Maintenance & Supplies:	
Coos Auto Parts, Inc.	12.05
Edwards' Electric	745.00
Granite State Power Equip.	50.00
Mohawk Plbg. & Htg.	70.00
R.D. Hill Plbg. & Htg.	764.55
Trading Post	30.05
Upper Valley Pools	252.00
Wright, Steven	50.00
Postage:	
Carlson, Joanne	23.18
Lapoint, Richard	9.95

Sample Tests:	
Judd, Burnham	152.00
State of NH - E.S. Lab	292.00
Taxes (2 Yrs.): Town of Clarksville	805.67
	<hr/>
	\$6,432.91

HEALTH

Health Agencies:	
UCV Home Health	\$3,500.00
UCV Hospital	2,400.00
UCV Mental Health	1,000.00
Vershire Center	500.00
Health Officer Expense: Burnham Judd	100.00
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	\$7,500.00

WELFARE

Overseer Salary: Loretta Wright	\$ 200.00
Assistance:	
BC/BS of NH	243.97
Mousseau, Francis	75.00
Smith, Janice	300.00
New England Telephone	42.03
Public Service of NH	59.63
Agencies:	
Big Brothers/Big Sisters of Northern NH	200.00
Community Action Outreach Program	1,400.00
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	\$2,522.63

PARKS AND RECREATION

Wages:	
Amey, Paul	\$ 27.57
Anderson, Ryan	37.50
Bolton, Daniel	37.50
Johnson, Frank C.	37.50
Lapoint, Richard	400.50
Lord, Corey	20.00
Mendum, Jarrod	37.50
Parker, Bridgette	37.50
Pickering, George	901.00
Smith, Gregory	504.00
Maintenance & Supplies:	
Colebrook Chain Saw	33.80
Coos Auto Parts, Inc.	28.29
Mohawk Plbg. & Htg.	25.00
Northern Enterprises	62.00
Pittsburg Home Center	7.98
Trading Post	68.08

Utilities:	
New England Telephone	362.73
Public Service of NH	581.41
Other Expense:	
Fourth of July Committee	500.00
North Country Flag Co.	184.00
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	\$3,893.86

LIBRARY

Helen Lord, Library Treasurer	\$2,000.00
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DEBT SERVICE

Sewer Note: First NH Bank	
Principal	\$62,605.00
Interest	20,659.65
	<hr/>
	\$83,264.65

PAYMENT TO CAPITAL RESERVE FUND

Highway Dept. Heavy Equipment	\$10,000.00
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REFUNDS

Dog License Fees Collected for Clarksville	\$ 14.00
Property Tax Refunds	8,951.90
	<hr/>
	\$8,965.90

TAXES BOUGHT BY TOWN

Norma E. Covill, Tax Collector	\$99,229.30
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PAYMENTS TO STATE

State Share - Dog License Fees	\$ 85.00
- Marriage License Fees	383.00
- Vital Records Fees	222.00
	<hr/>
	\$690.00

PAYMENTS TO SCHOOL DISTRICT

1992-93 Appropriation	\$ 465,901.00
1993-94 Appropriation	600,000.00
	<hr/>
	\$1,065,901.00

COUNTY TAX

Paul E. Fortier, Coos County Treasurer	\$316,993.00
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SPECIAL APPROPRIATIONS

DUMP CLOSURE PLAN:	
Dufresne-Henry, Inc.	\$ 521.93

FIRE STATION ROOF:	
Arnold Gray Construction	1,196.75
Magalloway Electric Co.	185.00
P.A. Hicks & Sons, Inc.	1,317.30
	<hr/>
	2,699.05

PANTHERS' DEN:	
Triple "P" Association	1,500.00

POLICE CRUISER:	
Brooks Chevrolet, Inc.	14,000.00

SEALING PAVED ROADS:	
Howland Paving & Construction	9,675.84
Pike Industries, Inc.	10,324.16
	<hr/>
	20,000.00

SOLID WASTE:	
Coos County Recycling Center	4,828.00
	<hr/>
	\$43,548.98

TOTAL PAYMENTS FROM GENERAL FUND	\$2,129,073.54
	=====

SEWER CONSTRUCTION ACCOUNT

RECEIPTS

Balance on Hand, January 1, 1993	\$ 57,715.33
Interest: First Colebrook Bank	1,070.77

TOTAL RECEIPTS	\$ 58,786.10

PAYMENTS

Transfer to General Fund: Loan Payment	\$ 37,773.00

BALANCE ON HAND, DECEMBER 31, 1993	\$ 21,013.10
	=====

Catherine E. McComiskey
Catherine E. McComiskey, TOWN TREASURER

SEWER OPERATION & MAINTENANCE FUND

RECEIPTS

Balance on Hand, January 1, 1993	\$ 25,104.90
Remitted by Tax Collector:	
Sewer Rents	13,156.25
Sewer Rent Interest	110.10
Received from Clarksville: Use of Septage Dump	500.00
Received from Septage Dumping Fees	1,355.00
Interest: First Colebrook Bank	964.84

TOTAL RECEIPTS	\$ 41,191.09

PAYMENTS

Transfers to General Fund: Reimbursements	\$ 8,454.56

BALANCE ON HAND, DECEMBER 31, 1993	\$ 32,736.53
	=====

Catherine E. McComiskey
Catherine E. McComiskey, TOWN TREASURER

COMMUNITY DEVELOPMENT FUND

RECEIPTS

Balance on Hand, January 1, 1993	\$ 4,735.33
Loan Repayments	1,375.57
Interest: First Colebrook Bank	31.07
First NH Bank	105.95
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BALANCE ON HAND, DECEMBER 31, 1993	\$ 6,247.92
	=====

Catherine E. McComiskey

Catherine E. McComiskey, TOWN TREASURER

MT. CARBERRY LANDFILL ESCROW ACCOUNT

RECEIPTS

Balance on Hand, January 1, 1993	\$ 258.92
Deposits from General Fund (226.32 Tons @ \$1.15)	260.27
Interest: First Colebrook Bank	9.91
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BALANCE ON HAND, DECEMBER 31, 1993	\$ 529.10
	=====

This escrow account was established as a requirement of the contract between James River Paper Co., Inc. and the Town of Pittsburg for use of the Mt. Carberry solid waste landfill. It is to be used for 1) landfill closure, 2) long-term monitoring, and 3) environmental-upset liability and shall be maintained by the town for at least 30 years from final closure.

Catherine E. McComiskey

Catherine E. McComiskey, TOWN TREASURER

VETERAN'S MEMORIAL FUND

RECEIPTS

Balance on Hand, January 1, 1993	\$ 118.38
Interest: First Colebrook Bank	3.78
BALANCE ON HAND, DECEMBER 31, 1993	\$ 122.16
	=====

Catherine E. McComiskey
Catherine E. McComiskey, TOWN TREASURER

FIRE DEPARTMENT BUILDING FUND

RECEIPTS

Balance on Hand, January 1, 1993	\$ 52,338.65
Auction Sales	5,949.00
Donation	100.00
Food Sales	444.14
Interest: First Colebrook Bank	1,589.93

TOTAL RECEIPTS	\$ 60,421.72

PAYMENTS

Auction Expense:	
Abbott Rental Service	\$ 570.00
Coos County Democrat	45.00
J.K. Lynch Disposal	85.00
Jesse Carney	64.00
M/S Printing	107.90
News and Sentinel	177.25
Northern Enterprises	58.46
PAR Printers	60.00
Sandy Young	46.90
Trading Post	124.90
US Postal Service	2.24

TOTAL PAYMENTS	\$ 1,341.65

BALANCE ON HAND, DECEMBER 31, 1993	\$ 59,080.07
	=====

Catherine E. McComiskey
Catherine E. McComiskey, TOWN TREASURER

BREMER POND MEMORIAL LIBRARY

RECEIPTS

Balance on Hand, January 1, 1993	\$ 191.14
Town Appropriation	2,000.00
Book Sales	57.35
Bread Sales	212.55

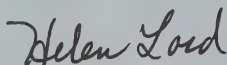
TOTAL RECEIPTS	\$ 2,461.04

PAYMENTS

Books	\$ 805.29
Librarian Wages	1,013.00
Magazines	146.73
Postage & Box Rent	32.48
Supplies	51.20

TOTAL PAYMENTS	\$ 2,048.70

BALANCE ON HAND, DECEMBER 31, 1993	\$ 412.34
	=====



Helen Lord, LIBRARY TREASURER

NOTE OF THANKS

We the Trustees of the Bremer Pond Memorial Library wish to thank the Beecher Falls Division of Ethan Allen, Inc. for their generous donation of the book shelves. They are installed and look great!

Gay King
Rita Griffin
Helen Lord

LIBRARY TRUSTEES

OLD HOME DAY ACCOUNT

RECEIPTS

Balance on Hand, January 1, 1993	\$ 2,048.44
Received of Cheryl Clogston: Flea Market Rentals	220.00
Received of Joan Walsh: Donation	5.00
Unclaimed Prize from 1992	10.00
Received of Connie Pierce: Sale of Cookbooks	220.00
Sale of Sweatshirts	98.50

TOTAL RECEIPTS	\$ 2,601.94

PAYMENTS

The News and Sentinel: Ads	\$ 79.50
PAR Printers: Posters	73.80
Coos Magazine: Ads	50.00
Granite State Cloggers	300.00
Arthur Ross & Son: Fiddlers	100.00
North Country Band	400.00
Art Contest Prizes	60.00
Cooking Contest Prizes	40.00
Children in Parade (Silver Dollars)	37.00
Fishing Derby	37.50
Parade Prizes	413.00
Joanne O'Brien: Reimb. for Blue Ribbon	12.50
Daniel Lincoln: Clean-up	50.00
Pittsburg Fourth of July Committee: Flags	125.00

TOTAL PAYMENTS	\$ 1,778.30

BALANCE ON HAND, DECEMBER 31, 1993	\$ 823.64
(\$748.14 in Checking, \$75.50 in Silver)	=====

Joanne Carlson, TREASURER

PITTSBURG COOKBOOK COMMITTEE (1976)

Balance in Account, January 1, 1993	\$ 3,122.88
Interest Credited to Account	97.61

BALANCE ON HAND, DECEMBER 31, 1993	\$ 3,220.49
	=====

Joanne Carlson, TREASURER

SUMMARY REPORT OF TRUSTEES OF TRUST FUNDS

FOR FISCAL YEAR ENDED DECEMBER 31, 1993

NAME OF FUND/PURPOSE OF FUND	PRINCIPAL	INCOME			GRAND TOTAL PRINCIPAL & INTEREST
		BALANCE BEGINNING OF YEAR	INCOME DURING YEAR	EXPENDED DURING YEAR	
TOTAL OF HIGHWAY FUNDS	\$ 1,060.00	\$ 953.10	\$ 57.36	\$ 900.00	\$ 1,170.46
TOTAL OF CEMETERY FUNDS	13,825.00	18,824.36	1,056.27	246.50	33,459.13
TOTAL OF HWY & CEMETERY FUNDS	\$ 14,885.00	\$19,777.46	\$1,113.63	\$1,146.50	\$ 34,629.59
CAPITAL RESERVE FUNDS:					
TOWN OF PITTSBURG:					
Ambulance & Equipment	\$109,965.00	\$11,947.55	\$3,765.65	\$	\$125,678.20
Fire Truck	8,000.00	3,220.36	322.69		11,543.05
Police Cruiser	8,000.00	510.40	134.35	500.00	144.75
Police Cruiser (Expended)	(8,000.00)				
Dump Closure	2,000.00	418.95	207.69		2,626.64
Fire Station	16,000.00	149.58	504.11		16,653.69
Highway Heavy Equipment	10,000.00				10,000.00
PITTSBURG SCHOOL DISTRICT					
School Building Roofs	20,000.00	8,399.10	870.71		29,269.81
TOTAL CAPITAL RESERVE FUNDS	\$165,965.00	\$24,645.94	\$5,805.20	\$ 500.00	\$195,916.14
GRAND TOTALS, ALL FUNDS	\$180,850.00	\$44,423.40	\$6,918.83	\$1,646.50	\$230,545.73

Grace H. Barker

Grace H. Barker, Treasurer
Dorothy S. Amey
Lucie A. Gray
TRUSTEES OF TRUST FUNDS

ROAD AGENT'S REPORT

In July 1993, we made our last payment on the Dresser Grader. The Town now owns it free and clear! At present, it has about 2800 hours on it and is still in excellent condition. Our Case Loader is 22 years old with about 2500 hours, and, despite its age, it is still in very good condition. Our three plow trucks are as follows: 1985 Int'l. with 75,000 miles, 1976 GMC with 36,000 miles, and 1989 Chevy with 37,000 miles. I anticipate having to replace the GMC in two to three years.

We have four large plows approaching 20 years old and three 5-yard sanders, one at 9 years and the other two at 15 years. Also we have the 9-foot plow and the 3-yard sander for the Chevy 1-ton which are both from 1991. In addition, we have a rock rake, a sweeper (which was donated to us), two chloride spreaders, and a small V plow. We have a maintenance schedule which is followed up by me and my two helpers, Kendall Wheeler and Greg Smith.

In 1993, the town spent a little over \$29,000 for hired pickups with plows. We currently plow 507 driveways. We also plow a little over five miles of private roads, the cost of which is over and above that figure, as it is for the most part done with town trucks. Also it should be noted that the three town trucks plow many of the larger driveways as I feel it is cost effective to do so.

We gravelled the upper end of Halls Stream Road, widened and gravelled the lower end of Tabor Road, gravelled the lower end of Danforth Road and part of River Road. We also removed a huge boulder from Back Lake Road and gravelled there as well. We also paved part of Hill Road, all of Judd Road, and part of Beach Road.

I would like to thank the crew for a job well done and you, the townspeople, for your continued support.



Paul R. Amey, ROAD AGENT

POLICE DEPARTMENT REPORT

The year 1993 saw the Pittsburg Police Department investigating a total of 75 motor vehicle accidents. Of this total, 29 involved either deer or moose. I would caution everyone who is driving near an area that is frequented by such animals to please slow down and expect the unexpected.

In addition to investigating these accidents, we were busy investigating over 50 criminal cases and were able to prosecute over 100 motor vehicle cases in court. "Driving While Under the Influence" cases were up 50% in 1993 and with the new .08 Law, we anticipate an increase once again in 1994. Please be aware of the dangerous consequences of driving while under the influence and help make our highways safe. We totally support the designated driver approach and hope that everyone uses good common sense.

In 1993, Sgt. Albert vonDohrmann chose not to return to the department after being on a years leave of absence. We were fortunate to have Dwayne Covell join us and hope to have him complete the part-time Officer's School in the Spring.

At this time, I would like to stress the fact that we want to make sure that you know how to reach an officer when necessary. The Police Office number is 538-7003 and if no one is there, we now have an answering machine that will take your non-emergency messages. If you have an emergency, call 538-6611 where we have 24 hour dispatching capabilities through Colebrook base.

With the threat of rabies in the area, it is vital that all dog and cat owners be sure that their pets have updated rabies shots. We will make a concentrated effort in 1994 to see that all dog owners license their dogs in accordance with the law. Violators will face a potential court date if they fail to comply. We urge everyone to maintain control of their pets as it is usually wild animals that carry rabies and infect domestic pets. A rabies clinic will be held in the Spring and everyone is urged to take advantage of it.

In closing, I would like to thank each of my officers for their continued support and dedication to the department. I would also like to remind you that we are there for you and welcome any suggestions or comments as to how we can better serve you.

Respectfully submitted,

Chief Richard E. Lapoint

Chief Richard E. Lapoint

Office 538-7003

Home 538-6540

Emergency 538-6611

FIRE DEPARTMENT REPORT

The Pittsburg Fire Department held its usual monthly meetings on the second Wednesday of each month, at 7:00 PM, in the meeting room over the Town Office. In addition to attendance at the meetings, sixteen officers completed a CPR course given by members of the Pittsburg Ambulance Corps.

The following is a comparison of alarms answered:

PURPOSE OF CALL	1990	1991	1992	1993
Vehicle Fires	2	2	1	1
Structural Fires	3	4	1	0
Chimney Fires	3	0	8	4
Other Alarms	4	10	4	2

It is a statistical fact that 52% of New Hampshire's structural fires originate as chimney fires. Yet, there are still people who don't think it necessary to call the fire department when one occurs. Please, don't take a chance. Call 538-6611 and give your name and your location, and stay on the line until you are told to hang up.

Remember also that smoke alarms cost very little, and, with a five pound fire extinguisher, are the best insurance policy you can buy.

The Department would like to take this opportunity to thank the neighboring departments and chiefs, Ron Hughes of Colebrook and Henry Prehemo of Beecher Falls, for their cooperation and assistance during the year.

I particularly wish to thank each and every man in the department for his time and dedication throughout the year.

Carl T. Carlson
Chief, Pittsburg Fire Department

AMBULANCE CORPS REPORT

In 1993 the Pittsburg Ambulance Corps had a total of 79 ambulance runs, 63 of which were emergencies and 16 were transfers. We now have 16 members, five of which joined us in 1993--Gloria DeGray, Dwayne Covell, Millicent Philbrook, Ray Bilodeau, and Larry Smith. As always, we eagerly accept new members and are happy to welcome them aboard.

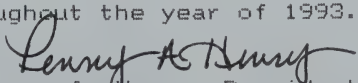
In November an EMT Bridge Course began at the Upper Conn. Valley Hospital for those First Responders who were interested in advancing one step further in the medical field. Four of our attendants decided to buckle down once again for approximately four months of training, twice a week, three hours a night. The course is set to be completed by April, 1994. At that time, our four ambitious attendants, Jill and Sandy Young, Gloria DeGray, and Millicent Philbrook will be Certified Emergency Medical Technicians (EMT's), making our Corps staffed with 12 EMT's and 4 First Responders.

In 1993 four of our Corps members decided not to recertify. I would like to take this opportunity to thank Richard Jolicoeur, Kevin Judd, Dave Perry, and Brendon K. McKeage, for their many years of dedication and service. Your help and caring was greatly appreciated by all.

During the month of November, Sandy Young, along with Troy Chase and Sid Young, decided to put their talents to work and build a rescue sled for the Corps. The sled will be able to transport one patient and up to two attendants. It will be mainly for winter use but may have capabilities for summer use in the future. Sandy, Troy, and Sid have donated their time and efforts to this project and I would like to thank them very much, the help is greatly appreciated. The sled is expected to be completed in February.

Our emergency number remains 538-6611. Please remember to give the dispatcher as much information as possible and the phone number of where your're calling from, in case the dispatcher must call back. By doing this you will enable the ambulance attendants to serve you as quickly and as best as possible.

In closing I would like to thank the Selectmen and townspeople for their continued encouragement and support. I would also like to remind everyone that the Ambulance Corps is a non-profit organization and we greatly appreciate any donations. Also, I wish to thank the officers of the Ambulance Corps, Vice President-Marty Garabedian, Treasurer-Marjorie Straw, and Secretary-Phillip Pariseau for their time and help throughout the year of 1993.


Penny A. Henry, President

PLANNING BOARD REPORT

The Board remained active during the 1993 season with nine subdivision application requests, consisting of: four lot line adjustments, four minor subdivisions and one major subdivision in the Camp Otter area. We started updating our files on previously approved subdivisions that were required to bring the roads up to the subdivision standards and made several on-site road inspections to determine their current status.

The Board developed a checklist that will be used with all major subdivision requests to insure that the same process is used for all applications. Part of the process will include the request for a surety bond in order to guarantee proper road development and construction.

The Board continued to have informational meetings on the proposed zoning ordinance and held the final public hearings in late December. The final draft of the proposed zoning ordinance was printed in January, 1994 and this revision will be the one that is voted on by ballot at the town meeting in March.

In late November, a petition was received requesting the abolishment of the Board. As regulated by State law, a public hearing was held in response to the petition. Board members in attendance attempted to clarify some of the issues that were raised during the meeting. The Members pointed out that if the Board was abolished, then the subdivision rules and regulations would also be abolished, although the Master Plan would continue to be a guide for the future growth of the town. There was much confusion about the Board's role and the proposed zoning ordinance, and it was made clear that the zoning ordinance is a separate issue and, if enacted, would have its own separate Board of Adjustment. The question of whether to abolish the Planning Board will be brought to ballot at the town meeting as well.

The Board meetings are open to the public and more recently are only held on the fourth Thursday of every month at the Town Office Conference Room starting at 7:30 PM. The Board encourages any interested party to attend or you may send written correspondence to Pittsburg Planning Board, P.O. Box 60, Pittsburg, NH 03592.

The Board wishes to thank its many supporters and looks forward to continuing to serve the town in the coming years ahead.



Ellie Crockett, PLANNING BOARD CHAIRMAN

BIRTHS

BIRTHS REGISTERED IN THE TOWN OF PITTSBURG, NEW HAMPSHIRE, DURING 1993

DATE OF BIRTH	NAME OF CHILD	NAME OF FATHER	NAME OF MOTHER	PLACE OF BIRTH
Feb. 16	Barbara M. Smith	Kevin Dale Smith	Debra Joan Smith	Colebrook, NH
April 2	Brooke Mae Judd	Richard A. Judd	Sheli Mae Judd	Lancaster, NH
May 24	Logan William Judd Chase	Warren Eric Chase	Kim Rae Judd Chase	Colebrook, NH
June 16	Matthew Kingman Burrill	Paul Kingman Burrill	Wanda June Burrill	Colebrook, NH
July 5	Matthew John Ormsbee	Willard Duane Ormsbee	Regina Lynne Ormsbee	Colebrook, NH
26	Melinda Anne Young	Duane Richard Young	Luanne Marie Young	Colebrook, NH
Aug. 25	Ashley Marie Campbell	John Joseph Campbell	Marivic Ortega Campbell	Lebanon, NH
Nov. 26	Matthew Leavitt Remick	Michael Howard Remick	Kimberly Marie Remick	Lancaster, NH

MARRIAGES

MARRIAGES REGISTERED IN THE TOWN OF PITTSBURG, NEW HAMPSHIRE, DURING 1993

DATE OF MARRIAGE	NAME AND SURNAME OF GROOM AND BRIDE	PLACE OF RESIDENCE OF EACH
Jan. 23	Willard D. Ormsbee Regina L. Burnham	Pittsburg, NH Penacook, NH
Feb. 6	Duane Richard Young Luanne Marie Foss	Pittsburg, NH Pittsburg, NH
April 17	Arthur Wayne Goerke Gail Ellen Norgoal	Westford, MA Westford, MA
24	William Fredrick Bolens Michelle Cheri Rodrique	Pittsburg, NH Pittsburg, NH
June 5	Robert R. Sawyer Harriet Y. Welcome	Pittsburg, NH Boscawen, NH
19	Michael Howard Remick Kimberly Marie Young	Pittsburg, NH Pittsburg, NH
Aug. 14	Paul Bowen Whitaker, Jr. Barbara Ann Boucher	Somers, CT Somers, CT
Sept. 11	Leo Roland Rondeau Faith Kelley Lapoint	Pittsburg, NH Pittsburg, NH
25	Louis Joseph Puglisi III Brenda Kay Foote	Pittsburg, NH Pittsburg, NH
Oct. 30	Raymond Arthur Prehemo Carleen Ann Brooks	Pittsburg, NH Pittsburg, NH
Nov. 27	Dwayne Otis Covell Kathleen Marie Scott	Pittsburg, NH Stratford, NH

DEATHS

DEATHS REGISTERED IN THE TOWN OF PITTSBURG, NEW HAMPSHIRE, DURING 1993

DATE OF DEATH	NAME OF DECEASED	PLACE OF DEATH	NAME OF FATHER	MAIDEN NAME OF MOTHER
1992				
May 2	Holman H. Young	Boston, MA	Hollis H. Young	Melvina Young
Sept. 25	Henry Joseph Lachance	Hartford, VT	Omer Joseph Lachance	Mary Paquette
1993				
Feb. 2	Ervin A. Frye	Pinellas Park, FL	Royal A. Frye	Nettie B. Allen
19	Andre J. Buteau	Pittsburg, NH	Emile Buteau	Emma Pacquin
March 13	John Vincent Sweeney Jr.	Pittsburg, NH	John Vincent Sweeney Sr.	Margaret McGrath
April 1	Francis Robillard	Nashua, NH	Joseph Robillard	Louise Wright
16	Grace Phyliss Stone	Pittsburg, NH	Alfred Kershaw	Ethel Wayhill
May 2	Alice Lucinda Young	Pittsburg, NH	Bert Hall	Alberta Haynes
16	Daniel Mario Lamontagne	Pittsburg, NH	Robert G. Lamontagne	Raymonde Mercier
24	Florence L. Bolton	Colebrook, NH	Arnold Cunningham	Lorence Bolton
June 3	Carl Arthur Johnson	Colebrook, NH	Carl Albert Johnson	Mary Geary
24	Frederick Seaward Page	Pittsburg, NH	William F. Page	Bertha E. Seaward
30	Anthony Aveni	Pittsburg, NH	Joseph Aveni	Maria Abbadessa
July 6	Katherine Ann Fogg	Colebrook, NH	James Shallow	Lizzie Day
Dec. 22	Constance L. Hoover	Lebanon, NH	Clifford W. Hoover	Grace F. Fleckner

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There is no text or other markings on the paper.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper appears to be a standard notebook page or a sheet of stationery. There is no handwriting or other markings on the page.

TOWN MEETING NOTE

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

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